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PUBLIC LAW 104-188—AUG. 20,
                                                     110 STAT.
1996
                                                     1891
(68)
            Subparagraph (A) of section 402(g)(3) is
amended by striking "subsection (a) (8)" and inserting "subsection
striking
(e)(3<mark>)".</mark>
(69)
            The last sentence of section 403(b)(10) is
amended
by striking "an direct" and inserting "a direct" (70) Subparagraph (A) of section 4973(b)(l) is
amended
by striking "sections 402(c)" and inserting "section
402(c<mark>)"</mark>.
(71)
            Paragraph (12) of section 3405(e) is amended
bv strik-
ing "(b)(3)" and inserting «(b)(2)"
(72) Paragraph (41) of section 521(b) of the Unemployment 26USC4973.
Compensation Amendments of 1992 shall be applied as if "sec-
tion" appeared instead of "sections" in the material
proposed
    to be stricken.
(73) Paragraph (27) of section 521(b) of the Unemployment 26USC691.
Compensation Amendments of 1992 shall be applied as
if "Sec-
tion 691(c)(5) appeared instead of "Section 691(c)" (74) Paragraph (5) of section 860F(a) is among
            Paragraph (5) of section 860F(a) is amended by
"paragraph (1)" and inserting "paragraph (2)" (75) Paragraph (1) of section (415)
            Paragraph (1) of section 415(k) is amended by
adding
"or" at the end of Subparagraph (C), by striking
subparagraphs (D) and (E), and by redesignating Subparagraph (F) as
suhnara
graph (D). (76) Paragraph (2) of section 404(a) is amended by
striking "(18),".
        (77) Clause (ii) of section 72(p)(4)(A) is amended
    to read
    as follows:

"(ii) SPECIAL RULE—The term
employer
            lanalified
                                           emplover
            plan! shall include any plan which
                        (or
                                  was
            mined to be) a qualified employer
                                        government
            nlan
                                a
                       or
            nlan<u>"</u>
        (78) Sections 461(i)(3)(C)
                                         and
                                                  1274(b)(3)(B)(i)
          each
    amended by striking "section 6662(d)(2)(C)(ii)" and
    inserting
    "section 6662(d)(2)(C)(iii)"
        (79) Subsection (a) of section 164 is amended by
                             relating
           naragranhs
                                                 the
    generation-skipping tax and the environmental tax imposed by section 59A and by
    the
                                           to
    inserting after paragraph (3) the following new
    paragraphs:
        "(4) The GST tax imposed on income distributions.
"(5) The environmental tax imposed by section
594
        (80) Subclause (I) of section 936(a)(4)(A)(ii) is
    amended
    hv striking "deprecation" and inserting
    "depreciation".
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## Subtitle **H**—Other Provisions

the Administrator

SECO 1801, EXEMPTION FROM DIESEL FUEL DYEING REQUIREMENTS WITH RESPECT TO CERTAIN STATES. (a) IN GENERAL Section 4082 (relating to diesel exemptions for fuel) is amended hv redesignating subsections (c) and (d) as subsections (d) and (e) respectively and by insertina subsection after (b) the following new subsection: "(c) EXCEPTION TO DYEING REQUIREMENTS -Paragraph (2) of subsection (a) shall not apply with respect to any diesel fue (1) removed, entered, or sold in a State or use in an area of such State during
the period such area
is exempted from the fuel dveing requirements under subsection (i) of section 211 of the Clean Air Act (as in effect on the date of the enactment of this subsection) by

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